## Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

## Listing of Claims:

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- Claim 1 (original): A fat and oil composition for spreads
  composed of a continuous fat and oil phase and a water
  phase, characterized in that the fat and oil phase comprises
  - (a) a liquid-state fat and oil containing, as a main ingredient, triglycerides having fatty acids with 8 to 10 carbon atoms in an amount of not less than 10% by mass of the total constitutional fatty acids;
  - (b) a low melting transesterified fat and oil obtained by subjecting 40 to 90 parts by mass of a palm based fat and oil and 60 to 10 parts by mass of the liquid-state fat and oil to transesterification with a 1,3-position-specific lipase; and
  - (c) a solid-form fat and oil having an open-tube melting point under increasing temperature of 38°C or higher.
- 1 Claim 2 (original): The fat and oil composition for spreads
- according to claim 1, wherein the content of the
- 3 liquid-state fat and oil (a) is 40 to 70% by mass of the
- 4 total mass of the fat and oil phase, the content of the low
- 5 melting transesterified fat and oil (b) is 5 to 50% by mass
- of the total mass of the fat and oil phase, and the content
- of the solid-form fat and oil (c) is 5 to 40% by mass of the
- 8 total mass of the fat and oil phase.

Claim 3 (original): The fat and oil composition for spreads 1 according to claim 1, wherein the triglycerides as a main 2 ingredient of the liquid-state fat and oil (a) comprises 3 triglycerides having fatty acids with 8 to 10 carbon 4 atoms bound to the 1-,2- and 3-positions; 5 triglycerides having fatty acids with 8 to 10 carbon 6 7 atoms bound to the 1-, and 2-positions; triglycerides having fatty acids with 8 to 10 carbon 8 atoms bound to the 1-, and 3-positions; 9 triglycerides having a fatty acid with 8 to 10 carbon 10 11 atoms bound to the 1-position; or triglycerides having a fatty acid with 8 to 10 carbon 12 atoms bound to the 2-position. 13 Claim 4 (opiginal): The fat and oil composition for spreads 1 according to claim 1, wherein the low melting 2 transesterified fat and oil (b) has an open-tube melting 3 point under increasing temperature of 20 to 32°C. 4 Claim 5 (original): The fat and oil composition for spreads 1 according to claim 1, wherein the solid-form fat and oil 2 (c) is an animal fat and oil or vegetable fat and oil, or a 3 hydrogenated oil, fractionated oil or transesterified oil 4 5 thereof. Claim 6 (original): The fat and oil composition for spreads 1 2 according to claim 1, wherein the water phase is contained

in the range of 10 to 100 parts by mass per 100 parts by

mass of the fat and oil phase.

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- Claim 7 (original): A fat and oil composition comprising 1
- (a) a liquid-state fat and oil containing, as a main 2 ingredient, triglycerides having fatty acids with 8 to 10 3
- carbon atoms in an amount of not less than 10% by mass of 4
- 5 the total constitutional fatty acids;
- (b) a low melting transesterified fat and oil obtained 6 by subjecting 40 to 90 parts by mass of the palm based fat
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- and oil and 60 to 10 parts by mass of a liquid-state fat and 8
- oil to transesterification with a 1,3-position-specific 9
- lipase; and 10
- 11 (c) a solid-form fat and oil having an open-tube
- melting point under increasing temperature of 38°C or 12
- 13 higher.
- Claim 8 (original): The fat and oil composition according to 1
- claim 7, wherein the content of the liquid-state fat and oil 2
- (a) is 40 to 70% by mass of the total mass of the fat and 3
- oil composition, the content of the low melting 4
- 5 transesterified fat and oil (b) is 5 to 50% by mass of the
- total mass of the fat and oil composition, and the content 6
- 7 of the solid-form fat and oil (c) is 5 to 40% by mass of the
- 8 total mass of the fat and oil composition.
- Claim 9 (currently amended): The fat and oil composition 1
- 2 according to claim 7-or 8 for use in producing a fat and oil
- composition for spreads. 3
- Claim 10 (new): The fat and oil composition according to 1
- 2 claim 8 for use in producing a fat and oil composition for
- 3 spreads.